

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Municipal Code is amended by
5 changing Section 8-11-6a as follows:

6 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

7 Sec. 8-11-6a. Home rule municipalities; preemption of
8 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,
9 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September
10 1, 1990, no home rule municipality has the authority to impose,
11 pursuant to its home rule authority, a retailer's occupation
12 tax, service occupation tax, use tax, sales tax or other tax on
13 the use, sale or purchase of tangible personal property based
14 on the gross receipts from such sales or the selling or
15 purchase price of said tangible personal property.
16 Notwithstanding the foregoing, this Section does not preempt
17 any home rule imposed tax such as the following: (1) a tax on
18 alcoholic beverages, whether based on gross receipts, volume
19 sold or any other measurement; (2) a tax based on the number of
20 units of cigarettes or tobacco products (provided, however,
21 that a home rule municipality that has not imposed a tax based
22 on the number of units of cigarettes or tobacco products before
23 July 1, 1993, shall not impose such a tax after that date); (3)

1 a tax, however measured, based on the use of a hotel or motel
2 room or similar facility; (4) a tax, however measured, on the
3 sale or transfer of real property; (5) a tax, however measured,
4 on lease receipts; (6) a tax on food prepared for immediate
5 consumption and on alcoholic beverages sold by a business which
6 provides for on premise consumption of said food or alcoholic
7 beverages; or (7) other taxes not based on the selling or
8 purchase price or gross receipts from the use, sale or purchase
9 of tangible personal property. This Section does not preempt a
10 home rule municipality with a population of more than 2,000,000
11 from imposing a tax, however measured, on the use, for
12 consideration, of a parking lot, garage, or other parking
13 facility. This Section is not intended to affect any existing
14 tax on food and beverages prepared for immediate consumption on
15 the premises where the sale occurs, or any existing tax on
16 alcoholic beverages, or any existing tax imposed on the charge
17 for renting a hotel or motel room, which was in effect January
18 15, 1988, or any extension of the effective date of such an
19 existing tax by ordinance of the municipality imposing the tax,
20 which extension is hereby authorized, in any non-home rule
21 municipality in which the imposition of such a tax has been
22 upheld by judicial determination, nor is this Section intended
23 to preempt the authority granted by Public Act 85-1006. Nothing
24 in this Section shall be construed as prohibiting a home rule
25 municipality that imposed a tax based on the number of units of
26 cigarettes or tobacco products before July 1, 1993 from

1 imposing a tax on either the number of units of cigarettes or
2 tobacco products, or both, on or after July 1, 1993. The
3 language set forth in this amendatory Act of the 98th General
4 Assembly is intended to be a restatement and clarification of
5 existing law. This Section is a limitation, pursuant to
6 subsection (g) of Section 6 of Article VII of the Illinois
7 Constitution, on the power of home rule units to tax.

8 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.